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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 8th day of June 1998

B e f o r e

THE HON'BLE MR.JUSTICE CHANDRASHEKARAIHAH

W.P.No:8792/98

BETWEEN:

M/s.Nalanda Theatre, Mysore road,
Bangalore-18, registered partnership
firm, by its Partner, Sri.N.Narayan-
swamy.

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... Petitioner;

(By Sri. S.G.Bhat)

AND:

Bangalore Mahanagara Palike,
City Corporation, by its Commis-
sioner, Corporation Main office,
Bangalore-2.

... Respondent;

(By Sri. K.N.Puttegowda)

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Writ Petition is filed under Arts.226 and 227 of
the Constitution praying to direct the respondent to place
the appeal under Rule 18 against the decision of the D.C.,
dated 16-5-86 before the Taxation Appal Committee,
and to direct the respondent to consider and decide
the correctness and validity of the revision of tax.

This petition coming on for preliminary hearing in
B group this day, the Court made the following:-

O R D E R

Mr

As against tax determination in respect of petitioner's theatre, revision petition was filed before the Deputy Commissioner. That was dismissed by the Deputy Commissioner by order dated 29-3-1996. As against this order, the petitioner by mistake filed a revision before the Commissioner. The Commissioner by order dated 11-7-1996 dismissed the petition on the ground that it is not maintainable. This order is under challenge in this petition.

2) The learned counsel for the petitioner submitted that he has filed the said revision petition by mistake and on account of this the petitioner shall not be deprived of his right to get the determination of tax adjudicated by the appellate authority. Looking at the annual rental value ^{as asked by now} by the authorities, I feel [^] if the petitioner were to file any appeal before the appellate authority, challenging the correctness of the order by the Deputy Commissioner, the same shall be considered in accordance with law on merits.

3) Accordingly, writ petition is rejected reserving liberty to the petitioner to file an appeal challenging the order passed by the Deputy Commissioner dated

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29-3-1996 within two weeks from today. If such an appeal is filed, the appellate authority is directed to dispose of the matter after notice to the petitioner on merits.,



Sd/-
JUDGE

Hsf.